



Circular No: 08/2016  
06 Jun 2016

To All Manufacturers and Traders Registered with Singapore Customs

Dear Sir/Madam

**ADVISORY ON DOCUMENTARY AND DECLARATION REQUIREMENTS FOR  
CERTIFICATES OF ORIGIN (CO) AND CO AMENDMENTS**

Singapore Customs would like to highlight the documentary requirements for CO applications for locally manufactured goods under all authorised<sup>1</sup> CO schemes and new procedures for CO amendments.

**Documentary Requirements for CO Applications**

- 2 With the exception of wholly-obtained/produced<sup>2</sup> goods, all CO applicants for locally manufactured goods (including textile and apparel goods) are required to ensure that the company:
- a) Is registered with Singapore Customs for the specific product they intend to apply for CO; and
  - b) Possesses a valid “Verification of Cost Statement” letter or “Letter of Acknowledgement” for the export of the goods under the relevant CO scheme (including non-preferential/ordinary scheme) before submitting the CO application through TradeNet<sup>®</sup>.

**Declaration Requirements for CO Applications**

3 For all CO applications, applicants shall indicate the date of the Cost Statement or Letter of Undertaking under the “Manufacturing Cost Statement Date” field in the corresponding TradeNet<sup>®</sup> declaration.

4 In addition to other details such as the goods’ description and number and type of packages, the HS Code of the good shall be duly indicated under the “Certificate Item Description” field in the TradeNet<sup>®</sup> declaration.

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<sup>1</sup> This refers to schemes that require the CO to be issued by the issuing authority which in the case of Singapore is Singapore Customs.

<sup>2</sup> This refers to naturally occurring goods (e.g. live animals that are born and raised) or goods that are derived exclusively from such goods in the exporting country.

## **Procedures for CO Amendments**

5 With effect from 20 Jun 2016, all amendments to an approved CO shall be made either via an online amendment or re-application of the CO in TradeNet<sup>®</sup>. For the latter, please ensure that the message type for the re-application is “COODEC”, and that the previous CO number and reason for cancellation are clearly specified in the “Traders Remarks” field of the TradeNet<sup>®</sup> declaration. The previous CO shall be returned to Singapore Customs for cancellation within 1 week of the online amendment or re-application.

6 Singapore Customs will only endorse manual amendments of the CO in exceptional situations on a case-by-case basis.

## **Enquiries**

7 For further clarifications, you may write to [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg).

Yours faithfully

Goh Yeow Meng  
Head Tariffs & Trade Services Branch  
for Director-General of Customs  
Singapore Customs

*(This is a computer-generated circular. No signature is required.)*

We hope that this circular has been written in a way that is clear to you. If not, please let us have suggestions on how to improve this circular at [customs\\_roo@customs.gov.sg](mailto:customs_roo@customs.gov.sg).